

Low-Income Housing Credit

▶ See instructions on back.
▶ Attach to your tax return.

OMB No. 1545-0984

2005
Attachment
Sequence No. **36a**

Identifying number

Part I Current Year Credit

1	Number of Forms 8609-A attached ▶												
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)												
3	Current year credit from attached Form(s) 8609-A (see instructions)	3											
4	Low-income housing credits from pass-through entities (if more than one entity, see instructions): <table><tr><td>If you are a—</td><td>Then enter the total of the current year credits from—</td><td></td></tr><tr><td>a Shareholder</td><td>Schedule K-1 (Form 1120S), box 13, codes A and B</td><td rowspan="3">} — EIN of pass-through entity</td></tr><tr><td>b Partner</td><td>Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8</td></tr><tr><td>c Beneficiary</td><td>Schedule K-1 (Form 1041), box 13, code C</td></tr></table>	If you are a—	Then enter the total of the current year credits from—		a Shareholder	Schedule K-1 (Form 1120S), box 13, codes A and B	} — EIN of pass-through entity	b Partner	Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8	c Beneficiary	Schedule K-1 (Form 1041), box 13, code C	4	
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c Beneficiary	Schedule K-1 (Form 1041), box 13, code C												
5	Add lines 3 and 4. See instructions to find out if you complete lines 6 through 17 or file Form 3800	5											
6	Current year credit or passive activity credit (see instructions)	6											

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56.			8	
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Credits from Form 1040, lines 48 through 54	10b			
c	Possessions tax credit (Form 5735, line 17 or 27)	10c			
d	Nonconventional source fuel credit (Form 8907, line 23)	10d			
e	Other specified credits (see instructions)	10e			
f	Add lines 10a through 10e	10f			
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	
12	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0-	12			
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13			
14	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	14			
15	Enter the greater of line 13 or line 14			15	
16	Subtract line 15 from line 11. If zero or less, enter -0-.			16	
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions			17	